G. R. S. 58
Previous references

614-07 1-2 1908
(Municipal)

File No 16-08
Serial Nos. 1-4

Later references

Jul 70-15 B 183 Aug. 1915—
'22-46 B 182 B Nov. 1916

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-4

Part B for September 1908

SUBJECT

Municipal Taxation of certain Aided Schools in the Municipalities

1 From D.C, Bangalore No 11 S 57-08. Sub a Copy of B of M. Council's Resolution stating the said Income Schools be exempted from the Taxation

2 To D.C. No 5823/57-08. Calls for a revised Copy of the M.-Council's Resolution in the matter.

3 From D.C No 1082/57-08 Submits

4 To Dy Secy, Govt of MPB & Town Council, Dd 4/9/08 regg. Records the M.-Council's Resolution directing payment of the Taxes levied on Govt Aided Schools

GRS 11] 1907-08

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES

File No M-08

FILE HEADING

Municipal taxation of certain aided Mission Schools in the Bangalore City.

From

The Dy. Comr, Bangalore Dt

No 11 Dated 5 7 08 Received 9 7 1908

Diary No 230 | Enclos 2 Spare Copies — | Serial No 1

PRECIS OF LETTER

Submits, in reply, a Copy of the Bangalore City Municipal Council's Resolution declining by a majority of votes that the Mission schools referred to be exempted payment of Municipal taxes.

NOTES AND ORDERS

The Copy of the Municipal Council's Resolution submitted by the Dy. Comr is not in the proper form. Draft Calling for a revised Copy in with names of the present and absentees at the Municipal Meeting is submitted

NOTE —First Sheet

MHD Song 14 7 08 2 Issue CH 000-2-30

13/7

G R 5 12]
General and Revenue Secretariat

Mk File No 16 of 190 8

Serial No	
	3 Docket No 533 dated the 17th July 08 of the Dy. Comr.
	Calls for a revised Copy of the Mumb. Council's Resolution on the subject ~~forwarding~~ giving the names of the Federal Councillors present at the meeting
3	4 Letter 20 & 102 dated the 31st Augt 1908 from the Dy. Comr.
	Submits a revised Copy of the Mumb. Council's Resolution
	5 The question is whether certain Mission School buildings in the Bangalore City may be exempted from Mun. taxes In April 1907, the Mumb. Council having disallowed the exemption prayed for by the Mission authorities the President disagreed with the Mumb. Council and submitted the case for orders. In reply, he was informed that the Govt were unable to pass any orders on his reference as the Mumb. Regulation did not permit of the Council's Resolu being set aside except on action taken by the Dy. Comr under Sections 173 & 174
Q	
P	
R	

Note—Contn sheet

C I I —50 000—1, 3-0,

G R S 12]
General and Revenue Secretariat

ML File No 16 of 1908

Serial No

8

6 Later on, i.e. in February 1908, Rev Mr Rees again addressed the Govt on the subject, and his representation was sent to the Dy Commr for necessary action with a request to remit the Case to the Municipal Council for reconsideration the final result, as reported by the Dy Commr, is that at the Municipal Council's meeting held on the 25th June 1908, 8 voted for and 6 against the exemption

From the Copy of the Municipal Council's Resolution enclosed in the Dy Commissioner's letter, it is seen that only 13 Councillors were present at the said meeting. If it is so, it is not clear how 8 could vote for and 6 against the proposition The proposition seems to have been carried by one vote. The question having however been finally decided by a majority of votes, action on the part of Dy Commr under sections 173 & 174 is no longer necessary The Municipal Council's Resn may now be sanctioned, as the same is in accordance with the views of the Govt already [illegible]

under disposal

Note—Contn sheet

C I B—50 000—1 [illegible]

G R. S 12]
General and Revenue Secretariat

126 File No 6 of 190 8

4

Serial No

1596 (MB 414-17). Draft order submitted (2 Cr) 5-9-08 [illegible]

4/9

[illegible]

Home SB 14/9/08

[illegible]
14.9

4 The President-Bangalore cty & the Dy Com^r Bangalore Dt No 2906-) (), 16-9 08 Records the correspondence. Memo No 2908 dy 16-9 08 and copy to the Rev D A Secn Secretariat for information

NOTE—Contu sheet

(1 B—50 000—17 8-8

W 4 9 / 7, 11 Aug 5 / 1 0230

1908 9

From

The Dy Commissioner
Bangalore Dist

To

The Secy to the Govt of Mysore
Gen rele & Dept

Dated 5

Despatched 8 Dec 1908

Received

General No
5 No 11

Enclosure No 2

Hro No 12690 of 4 6 08
Rl 414-07 2

Returned with the resolution of the City Municipal Council the petition from Revd D.A Reev praying for exemption of certain Mission Schools. The papers mentioned herein

ml 16-08
81

Office of the Deputy Commissioner, Bangalore District.

S No. 11. Dated Camp Anekal, 5th July 1908.

From

B J. Kumaraswamy Naik Esquire B.A ,

Deputy Commissioner, Bangalore District.

To

K S Chendrsekhara Aiyar Esquire B.A ,B L ,

Secy to the Govt of H H the Maharaja of Mysore,

General and Revenue Departments

Sir,

In reply to your letter No 12690/M1 414-07-2 of the 4th June 1908, forwarding for being placed before the City Municipal Council petition from the Revd D A Rees, Bangalore, praying that certain Mission Boys'and Girls' Schools in the City may be exempted from Municipal taxes, I have the honor to report that the petition was accordingly placed before the City Municipal Council at its ordinary meeting held on 25th June 1908 and the exemption was voted for by a majority of two, eight having voted for and 6 against

2 A copy of the Resolution received with City Municipal President's No 268c of the 27/29th June 1908 is also forwarded herewith

3 The Petition received with your letter under acknowledg-

-ment is returned

2

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Bangalore District

B N S

Bangalore City,
6th February 1908.

V. P. Madhawa Rao Esqr. C.I.E.,
The Dewan of Mysore,
Bangalore.

Sir,

With reference to the subject of the taxation of Aided Mission Schools in the Bangalore City Municipality, I have the honour to appeal to you again that these schools may be exempted.

In my correspondence and in my personal interviews with you on the subject, I have explained that these schools are carried on solely for the purpose of imparting a vernacular education to boys and girls of all classes, without distinction. In the girls' schools no fees whatever are charged and in the boys' schools only a very small amount is collected. The expense is met entirely by Mission Funds supplemented by the Government grants-in-aid. The Schools are therefore purely charitable institutions and the element of personal gain does not enter into them.

Bangalore is the only Municipality where taxes are imposed on such schools.

You will observe that the President and Vice-President of the Municipality are clearly of opinion that taxes should not be levied, and have strongly urged Government to exempt them.

I venture to hope that after a careful consideration of the case Government will issue an order that these schools shall be classed as charitable institutions and exempted from Municipal taxes.

I have the honour to be,
Sir
Your most obedient servant.

D. A. Rees

Sec 1

G.R S 29A]

1905-07

From

Secy to the Govt of His Highness
the Maharaja of Mysore,
Genl and Rev Dept

To The Deputy Commr
Bangalore Dist

Dated
Despatched 17 7 08
Received
General No 533
No mll 6-08-2
Enclosure No

His letter dt. 1. U. 08
the 5th July Govt in
Municipal submitting a
Copy of the Bangalore City
Municipal Council's Reso-
lution of the 25th June '08
in the matter of the
Municipal taxation of
certain aided Mission
Schools in the City.

In returning herewith
the Copy of the Municipal

 Council's

Council Resolution referred to above, I have the honour to observe that the same has not been prepared in proper form ~~to which the names of~~ and to request that a fresh copy together with the names of all the Municipal Councillors who were present and absent at the meeting ~~of the~~ ~~at~~ at which the same was decided on, may be submitted

"By order

For Secy
29/3/08

SER 15/7
15/7

1905 ✓

From

The Rg. Commissioner
Bangalore Distt.

To

The Secy to the Govt of Mysore
Gen. & Rev. Depts

Dated 31st August 1905

Despatched

Received

General No. D 1596

S No 104

Enclosure No. one

His No 533 of 17 7 05
Mc 16 05-2

Submits a fresh copy of the Bangalore City Municipal Council's Resolution in the matter of the Municipal taxation of certain aided mission schools in the city.

S 104
E.

Bangalore District
Dy. Commissioner's Office
31st August 1908.

Mel 16-08

From

B. J. Kumaraswamy Naik Esq. B.A.
Dy Commissioner
Bangalore District.

To L. S. Chandrasekhara Iyer Esq B.A.B.L
Secretary to the Govt of Mysore
Gen-al Dept

Sir,

As desired in your No. S 33
Mel 08-2
dated 17th July 1908, I have the honor
to submit herewith a fresh copy
of the Bangalore City Municipal
Council's resolution dated 25 June
1908, in the matter of the Municipal
taxation of certain aided mission
Schools in the city.

I have the honor to be,
Sir,
Your most obedt. Servant
[illegible]
Dy. Commissioner

Encl

-ment

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary meeting held on the 25th June 1908.

	Present	Absent
1	M G Krishnasami Rao, Esq., B A , Vice President	B J Kumarswami Naik, Esq ,BA, President
2	Lt-Col J Smyth, M D , I M S , Senior Surgeon & Sanitary Commissioner, Mysore Govt	B S Venkata Char, Esq , Executive Engineer, Bangalore Division
3	J.G Tait, Esq , M A , Principal, Central College	A Hayes Esquire , Amildar, Bangalore Taluk

Municipal Councillors

	Messrs	essrs
4 -	D B Ramachandra Poodr	I Bronson
5 -	B K Garuda Char	C S Dorasami Iyer
6 -	B Basappa	B Gangiah
7 -	N Ramabhadraiya	Veerabhadra Chetty
8 -	B Oosman Khan	B V Ramaswami Chetty
9 -	G H Krumbiegel	T Subbiah
10 -	T K Krishnamurti Rao	B Appajiah
11 -	C Krishnamurti	J V Hardy
12 -	S Venkatarangiengar	
13 -	D Venkataramayya	

Read

2 Letter No 12690—Ml 414 07 2, dated the 4th June 1908, from the Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments to the address of the Deputy Commissioner, Bangalore District, *in re* the exemption from Municipal taxation of certain Mission School buildings in the City

Resolution -The matter being put to the vote, 8 voted for and 6 against the proposition

(Sd) C Krishnasami Rao,

Vice President

'C O P Y'

M G Krishnasami Rao

Vice President

G.R.S. 28]

File No 66 [illegible]
Serial No 4

1596
Diary No. of letter replied to [illegible]

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mbz)

Dated, the 24th September 1906

Date of issue 14-9-06

Signed by Mr K M

READ— Letter No 252 dated the 6th February 1906 from the Rev. D. A. Rees, Bangalore, praying that the Mixed Anglo Boys' & Girls' Schools in the City may be exempted from

ORDER No Municipal taxation, and stating that as these schools are carried on solely for the purpose of imparting a Vernacular education to boys & girls of all classes without discrimination and as the expenses

do

SUBJECT

is almost entirely met from Mission funds supplemented by Govt grants-in-aid, the schools are purely charitable institutions.

2) Correspondence ending with letter No 1 dated the 31st August 1906 from the Presidg Dy Commr, Bangalore Dt, submitting for orders a Copy of the Municipal Council's Resolution deciding to grant the exemption prayed for by the Revd Mr Rees

Order thereon 2906-7 9/16-9-08

~~The Municipal Council's Resolution is sanctioned.~~

Recorded

Illegible
11/Sept 08

Illegible
for Hindley
9/11/08

To,

The Presidg Bangalore City Mc Council.
" Dy Commr Bangalore Dt
" Revd D. A. Rees, Bangalore, for information

Memo

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form*)

Memo 2908 of 11/6/18

Copy forwarded to the Rev: D A Rees, Kanchrapur for information & by order

The Secy

Copied by [illegible] 14/5/19